

## Defense Supply: Controls Over Hand Tools Can Be Improved: Nsiad-95-44

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U.S. Government  
Accountability Office (GAO)

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Pursuant to a congressional request, GAO reviewed the military services' controls over hand tools, focusing on: (1) whether the services' policies and procedures for preventing the loss or unnecessary purchase of hand tools are adequate; (2) whether information is available on the costs associated with missing, lost, and stolen hand tools; and (3) the extent to which military installations control hand tool inventories and review their hand tool controls. GAO found

that: (1) it cannot determine the extent to which DOD purchases unnecessary hand tools because DOD does not maintain cost data or track tool purchases and inventory levels; (2) DOD and the military services have not provided sufficient guidance and oversight to ensure that hand tools are adequately safeguarded and controlled at military installations; (3) military units do not have adequate internal controls or records to properly account for tool purchases and manage inventories; (4) many military units permitted personnel to purchase tools without prior authorization, could not identify tool purchases and trace them to inventory records, and had discrepancies between available inventory records and actual tool quantities; (5) Air Force operating units purchased many new warranted tools that were unnecessary and made local purchases even though the tools were available through normal DOD supply channels; and (6) in response to a GAO recommendation, the Air Force advised its major commands to comply with established acquisition policies and procedures.